

1 51.42 (3) (a) *Creation*. Except as provided under s. 46.23 (3) (b), the county
2 board of supervisors of any county, or the county boards of supervisors of 2 or more
3 ~~contiguous~~ counties, shall establish a county department of community programs on
4 a single-county or multicounty basis to administer a community mental health,
5 developmental disabilities, alcoholism and drug abuse program, make
6 appropriations to operate the program and authorize the county department of
7 community programs to apply for grants-in-aid under s. 51.423. The county
8 department of community programs shall consist of a county community programs
9 board, a county community programs director and necessary personnel.

10 ***-1465/P4.364* *-0808/2.227* SECTION 1667.** 51.42 (7) (a) 7. of the statutes
11 is amended to read:

12 51.42 (7) (a) 7. Develop a program in consultation with the department of
13 ~~regulation and licensing~~ safety and professional services to use voluntary,
14 uncompensated services of licensed or certified professionals to assist the
15 department of health services in evaluating community mental health programs in
16 exchange for continuing education credits for the professionals under ss. 448.40 (2)
17 (e) and 455.065 (5).

18 ***-1324/P1.6* SECTION 1668.** 51.437 (4g) (a) of the statutes is amended to read:

19 51.437 (4g) (a) Except as provided under par. (b) and ss. 46.21 (2m) (b) and
20 46.23 (3) (b), every county board of supervisors shall establish a county department
21 of developmental disabilities services on a single-county or multicounty basis to
22 furnish services within its county. ~~Adjacent counties,~~ Counties lacking the financial
23 resources and professional personnel needed to provide or secure such services on a
24 single-county basis, may ~~and shall be encouraged to~~ combine their energies and
25 financial resources to provide these joint services and facilities with the approval of

1 the department of health services. The county department of developmental
2 disabilities services shall consist of a county developmental disabilities services
3 board, a county developmental disabilities services director and necessary
4 personnel.

5 ***-1465/P4.365* *-0808/2.228* SECTION 1669.** 55.043 (4) (b) 5. of the statutes
6 is amended to read:

7 55.043 (4) (b) 5. Refer the case to the department of ~~regulation and licensing~~
8 safety and professional services if the financial exploitation, neglect, self-neglect, or
9 abuse involves an individual who is required to hold a credential, as defined in s.
10 440.01 (2) (a), under chs. 440 to 460.

11 ***-1019/5.132* SECTION 1670.** 59.22 (2) (c) 2. of the statutes is amended to read:

12 59.22 (2) (c) 2. No action of the board may be contrary to or in derogation of the
13 rules of the department of children and families under s. ~~49.78 (4) to (7)~~ 49.19 (19g)
14 relating to employees administering old-age assistance, aid to families with
15 dependent children, aid to the blind, or aid to totally and permanently disabled
16 persons or ss. 63.01 to 63.17.

17 ***-1465/P4.366* *-0808/2.229* SECTION 1671.** 59.27 (10) of the statutes is
18 amended to read:

19 59.27 (10) To enforce in the county all general orders of the department of
20 ~~commerce~~ safety and professional services relating to the sale, transportation and
21 storage of explosives.

22 ***-1323/P1.1* SECTION 1672.** 59.40 (6) of the statutes is created to read:

23 59.40 (6) SELF-HELP CENTERS. (a) A board may direct its clerk of courts to
24 operate a self-help center in the county courthouse to provide individuals with
25 information regarding the court system, including all of the following:

1. How to represent oneself in circuit court.
2. How to obtain legal assistance or legal information.
3. Information regarding legal proceedings such as small claims actions, family law, and foreclosure.
4. How to file an appeal.
5. Information about people and offices in the courthouse.
6. Where to obtain, and how to fill out, legal forms.
7. Answers to frequently asked questions concerning the legal system.

(b) The clerk of courts may staff a self-help center with county employees or volunteers, although no one who works or volunteers at a self-help center may provide legal advice to a patron of the self-help center.

(c) The board may impose on, and collect a fee from, individuals who use the services of a self-help center described under par. (a).

***-1187/P5.376* SECTION 1673.** 59.56 (3) (a) of the statutes is amended to read:

59.56 (3) (a) *Creation.* A board may establish and maintain an educational program in cooperation with the University of Wisconsin System, referred to in this subsection as "University Extension Program".

***-1187/P5.377* SECTION 1674.** 59.56 (3) (c) 2. of the statutes is amended to read:

59.56 (3) (c) 2. The committee on agriculture and extension education may enter into joint employment agreements with the university extension or with other counties and the university extension if the county funds that are committed in the agreements have been appropriated by the board. Persons so employed under cooperative agreements and approved by the board of regents shall be considered employees of both the county and the University of Wisconsin System.

1 ***-1187/P5.378* SECTION 1675.** 59.56 (3) (f) 1. (intro.) of the statutes is
2 amended to read:

3 59.56 (3) (f) 1. (intro.) A university extension program is authorized, under the
4 direction and supervision of the county committee on agriculture and extension
5 education, cooperating with the university extension of the University of Wisconsin
6 System, and within the limits of funds provided by the board and cooperating state
7 and federal agencies, to make available the necessary facilities and conduct
8 programs in the following areas:

9 ***-1187/P5.379* SECTION 1676.** 59.56 (3) (g) of the statutes is amended to read:
10 59.56 (3) (g) *Department of government.* For the purposes of s. 59.22 (2) (d) the
11 university extension program shall be a department of county government and the
12 committee on agriculture and extension education shall be the committee which is
13 delegated the authority to direct and supervise the department. In cooperation with
14 the university extension of the University of Wisconsin System, the committee on
15 agriculture and extension education shall have the responsibility to formulate and
16 execute the university extension program. The university extension shall annually
17 report to the board its activities and accomplishments.

18 ***-1187/P5.380* SECTION 1677.** 59.56 (4) of the statutes is amended to read:
19 59.56 (4) UNIVERSITY COLLEGE CAMPUSES. The board may appropriate money for
20 the construction, remodeling, expansion, acquisition or equipping of land, buildings
21 and facilities for a University of Wisconsin System college campus, as defined in s.
22 36.05 (6m), if the operation of it has been approved by the board of regents.

23 ***-1465/P4.367* *-1059/P3.131* SECTION 1678.** 59.57 (1) (a) of the statutes is
24 amended to read:

59.57 (1) (a) Subject to par. (b), the board may appropriate money for and create a county industrial development agency or to any nonprofit agency organized to engage or engaging in activities described in this paragraph, appoint an executive officer and provide a staff and facilities to promote and develop the resources of the county and of its component municipalities. To this end the agency may, without limitation because of enumeration, develop data regarding the industrial needs, advantages and sites in the county, acquaint the purchaser with the products of the county by promotional activities, coordinate its work with that of the county planning commission, the ~~department of commerce~~ Wisconsin Economic Development Corporation, and private credit development corporations, and do all things necessary to provide for the continued improvement of the industrial climate of the county.

***-1465/P4.368* *-0808/2.230* SECTION 1679.** 59.57 (1) (b) of the statutes is amended to read:

59.57 (1) (b) If a county with a population of 500,000 or more appropriates money under par. (a) to fund nonprofit agencies, the county shall have a goal of expending 20% of the money appropriated for this purpose to fund a nonprofit agency that is actively managed by minority group members, as defined in s. ~~560.036~~ 490.04 (1) (f), and that principally serves minority group members.

***-1388/1.1* SECTION 1680.** 59.58 (7) (e) (intro.) of the statutes is amended to read:

59.58 (7) (e) (intro.) The Subject to par. (em), the authority may impose the fees under subch. XIII of ch. 77. From the fees, the authority may do all of the following:

***-1388/1.2* SECTION 1681.** 59.58 (7) (em) of the statutes is created to read:

1 59.58 (7) (em) 1. The authority may not impose the fees specified in par. (e)
2 unless a referendum is held in the counties of Kenosha, Racine, and Milwaukee on
3 the question of whether the authority may impose these fees and, in each county, the
4 referendum is decided in the affirmative. The authority's board of directors, in
5 conjunction with the appropriate official in each county, shall be responsible for
6 calling the referendum in each county.

7 2. If, on the effective date of this subdivision [LRB inserts date], the fees
8 specified in par. (e) have already been imposed by the authority, those fees shall be
9 suspended on the first day of the 13th month beginning after the effective date of this
10 subdivision [LRB inserts date], and shall remain suspended until the referendum
11 requirement in subd. 1. is thereafter satisfied.

12 3. If a referendum is held under this paragraph, the authority shall promptly
13 provide the department of revenue with the results of the referendum.

14 *-1465/P4.369* *-1369/1.4* SECTION 1682. 59.69 (4c) of the statutes is
15 amended to read:

16 59.69 (4c) CONSTRUCTION SITE ORDINANCE LIMITS. Except as provided in s. 281.33
17 (3m) (f) 101.1206 (5m), an ordinance that is enacted under sub. (4) may only include
18 provisions that are related to construction site erosion control if those provisions are
19 limited to sites where the construction activities do not include the construction of
20 a building.

21 *-0241/4.8* SECTION 1683. 59.69 (15) (intro.) of the statutes is amended to
22 read:

23 59.69 (15) COMMUNITY AND OTHER LIVING ARRANGEMENTS. (intro.) For purposes
24 of this section, the location of a community living arrangement for adults, as defined
25 in s. 46.03 (22), a community living arrangement for children, as defined in s. 48.743

(1), a foster home, as defined in s. 48.02 (6), or an adult family home, as defined in s. 50.01 (1) ~~(a) or (b)~~, in any municipality, shall be subject to the following criteria:

***-1465/P4.370* *-0808/2.231* SECTION 1684.** 59.691 (2) (b) 1. of the statutes is amended to read:

59.691 (2) (b) 1. A county is not required to give the notice under par. (a) at the time that it issues a building permit if the county issues the building permit on a standard building permit form prescribed by the department of ~~commerce~~ safety and professional services.

***-1050/P3.9* SECTION 1685.** 59.70 (2) (L) of the statutes is amended to read:

59.70 (2) (L) Appropriate funds and levy taxes to provide funds for acquisition or lease of sites, easements, necessary facilities and equipment and for all other costs required for the solid waste management system except that no municipality which operates its own solid waste management program ~~under s. 287.09 (2) (a)~~ or waste collection and disposal facility, or property therein, shall be subject to any tax levied hereunder to cover the capital and operating costs of these functions. Such appropriations may be treated as a revolving capital fund to be reimbursed from proceeds of the system.

***-1465/P4.371* *-1059/P3.132* SECTION 1686.** 60.23 (4) (c) of the statutes is amended to read:

60.23 (4) (c) Coordinate its activities with the county planning commission, the department of ~~commerce~~ Wisconsin Economic Development Corporation, and private credit development organizations.

***-1356/2.3* SECTION 1687.** 60.55 (1) (a) 5. of the statutes is created to read:

60.55 (1) (a) 5. Creating a combined protective services department under s. 60.553.

1 ***-1356/2.4* SECTION 1688.** 60.553 of the statutes is created to read:

2 **60.553 Combined protective services. (1)** Any town may provide police and
3 fire protection services by any of the following:

4 (a) A combined protective services department which is neither a police
5 department under s. 60.56 (1) (a) nor a fire department under s. 60.55 (1) (a), and in
6 which the same person may be required to perform police protection and fire
7 protection duties without being required to perform police protection duties for more
8 than 8 hours in each 24 hours except in emergency situations, as described under s.
9 62.13 (7n).

10 (b) Persons in a police department or fire department who, alone or in
11 combination with persons designated as police officers or fire fighters, may be
12 required to perform police protection and fire protection duties without being
13 required to perform police protection duties for more than 8 hours in each 24 hours
14 except in emergency situations, as described under s. 62.13 (7n).

15 **(2)** The governing body of a town acting under sub. (1) may designate any
16 person required to perform police protection and fire protection duties under sub. (1)
17 as primarily a police officer or fire fighter for purposes described in ss. 62.13 (7m),
18 (7n), (10m), and (11) 891.45, 891.453, and 891.455.

19 ***-1356/2.5* SECTION 1689.** 60.56 (1) (a) 4. of the statutes is created to read:

20 60.56 **(1)** (a) 4. Creating a combined protective services department under s.
21 60.553.

22 ***-1356/2.6* SECTION 1690.** 60.56 (1) (am) (intro.) of the statutes is amended
23 to read:

24 60.56 **(1)** (am) (intro.) If a town board establishes a town police department
25 under par. (a) 1. or 2. and does not create a board of police commissioners singly or

1 in combination with another town, village or city, or if a town board establishes a
2 combined protective services department under s. 60.553 and does not create a board
3 of police and fire commissioners, the town may not suspend, reduce, suspend and
4 reduce, or remove any police chief, chief of a combined protective services
5 department, or other law enforcement officer who is not probationary, and for whom
6 there is no valid and enforceable contract of employment or collective bargaining
7 agreement which provides for a fair review prior to that suspension, reduction,
8 suspension and reduction or removal, unless the town board does one of the
9 following:

10 ***-1356/2.7* SECTION 1691.** 60.57 (1) (c) of the statutes is amended to read:

11 60.57 (1) (c) If the town has both a police and fire department, or a combined
12 protective services department, establish a board of police and fire commissioners.

13 ***-1465/P4.372* *-0808/2.232* SECTION 1692.** 60.625 (2) (b) 1. of the statutes
14 is amended to read:

15 60.625 (2) (b) 1. A town is not required to give the notice under par. (a) at the
16 time that it issues a building permit if the town issues the building permit on a
17 standard building permit form prescribed by the department of ~~commerce~~ safety and
18 professional services.

19 ***-0241/4.9* SECTION 1693.** 60.63 (intro.) of the statutes is amended to read:

20 **60.63 Community and other living arrangements.** (intro.) For purposes
21 of s. 60.61, the location of a community living arrangement for adults, as defined in
22 s. 46.03 (22), a community living arrangement for children, as defined in s. 48.743
23 (1), a foster home, as defined in s. 48.02 (6), or an adult family home, as defined in
24 s. 50.01 (1) ~~(a) or (b)~~, in any town shall be subject to the following criteria:

1 ***-1465/P4.373* *-0808/2.233* SECTION 1694.** 60.71 (4) (b) of the statutes is
2 amended to read:

3 60.71 (4) (b) The town board shall publish a class 2 notice, under ch. 985, of the
4 hearing. The notice shall contain an announcement of the hearing and a description
5 of the boundaries of the proposed town sanitary district. The town board shall mail
6 the notice to the department of ~~commerce~~ safety and professional services and the
7 department of natural resources at least 10 days prior to the hearing.

8 ***-1465/P4.374* *-0808/2.234* SECTION 1695.** 60.71 (4) (c) of the statutes is
9 amended to read:

10 60.71 (4) (c) Any person may file written comments on the formation of the
11 district with the town clerk. Any owner of property within the boundary of the
12 proposed district may appear at the hearing and offer objections, criticisms or
13 suggestions as to the necessity of the proposed district and the question of whether
14 his or her property will be benefited by the establishment of the district. A
15 representative of the department of ~~commerce~~ safety and professional services and
16 of the department of natural resources may attend the hearing and advise the town
17 board.

18 ***-1465/P4.375* *-1059/P3.133* SECTION 1696.** 60.85 (14) of the statutes is
19 repealed.

20 ***-1465/P4.376* *-0808/2.235* SECTION 1697.** 61.352 (2) (b) 1. of the statutes
21 is amended to read:

22 61.352 (2) (b) 1. A village is not required to give the notice under par. (a) at the
23 time that it issues a building permit if the village issues the building permit on a
24 standard building permit form prescribed by the department of ~~commerce~~ safety and
25 professional services.

1 ***-1356/2.8* SECTION 1698.** 61.65 (1) (am) (intro.) of the statutes is amended
2 to read:

3 61.65 (1) (am) (intro.) If a village establishes a police department and does not
4 create a board of police commissioners singly or in combination with another
5 municipality, or if a village board establishes a combined protective services
6 department under s. 61.66 and does not create a board of police and fire
7 commissioners, the village may not suspend, reduce, suspend and reduce, or remove
8 any police chief, chief of a combined protective services department, or other law
9 enforcement officer who is not probationary, and for whom there is no valid and
10 enforceable contract of employment or collective bargaining agreement which
11 provides for a fair review prior to that suspension, reduction, suspension and
12 reduction or removal, unless the village does one of the following:

13 ***-1356/2.9* SECTION 1699.** 61.66 (1) (a) and (b) and (2) of the statutes are
14 amended to read:

15 61.66 (1) (a) A combined protective services department which is neither a
16 police department under s. 61.65 (1) (a) nor a fire department under s. 61.65 (2) (a),
17 ~~which was created prior to January 1, 1987,~~ and in which the same person may be
18 required to perform police protection and fire protection duties without being
19 required to perform police protection duties for more than 8 hours in each 24 hours
20 except in emergency situations, as ~~specified~~ described under s. 62.13 (7n).

21 (b) Persons in a police department or fire department who, alone or in
22 combination with persons designated as police officers or fire fighters, may be
23 required to perform police protection and fire protection duties without being
24 required to perform police protection duties for more than 8 hours in each 24 hours

except in emergency situations, as ~~specified~~ described under s. 62.13 (7n), if those persons were required to perform those duties prior to January 1, 1987.

(2) The governing body of a village acting under sub. (1) may designate any person required to perform police protection and fire protection duties under sub. (1) as primarily a police officer or fire fighter for purposes of s. ~~described in ss. 62.13 (7m), (7n), (10m), and (11),~~ 891.45, 891.453, ^{or} and 891.455.

***-1356/2.10* SECTION 1700.** 62.09 (1) (a) of the statutes is amended to read:

62.09 (1) (a) The officers shall be a mayor, treasurer, clerk, comptroller, attorney, engineer, one or more assessors unless the city is assessed by a county assessor under s. 70.99, one or more constables as determined by the common council, a local health officer, as defined in s. 250.01 (5), or local board of health, as defined in s. 250.01 (3), street commissioner, board of police and fire commissioners except in cities where not applicable, chief of police except in a city that has contracted for all of its police protective services under s. 62.13 (2g) or has abolished its police department under s. 62.13 (2s) where it is not applicable, chief of the fire department except in a city that contracted for all of its fire protective services under s. 62.13 (8) (b) where it is not applicable, chief of a combined protective services department except in a city where it is not applicable, board of public works, 2 alderpersons from each aldermanic district, and such other officers or boards as are created by law or by the council. If one alderperson from each aldermanic district is provided under s. 66.0211 (1), the council may, by ordinance adopted by a two-thirds vote of all its members and approved by the electors at a general or special election, provide that there shall be 2 alderpersons from each aldermanic district. If a city creates a combined protective services department under s. 62.13 (2e) (a) 1.,

1 it shall create the office of chief of such a department and shall abolish the offices of
2 chief of police and chief of the fire department.

3 ***-1356/2.11* SECTION 1701.** 62.09 (13) (a) of the statutes is amended to read:

4 62.09 (13) (a) The chief of police shall have command of the police force of the
5 city, or the chief of a combined protective services department created under s. 62.13
6 (2e) (a) 1. shall have command of the combined protective services force, under the
7 direction of the mayor. The chief shall obey all lawful written orders of the mayor
8 or common council. The chief and each police officer or combined protective services
9 officer shall possess the powers, enjoy the privileges and be subject to the liabilities
10 conferred and imposed by law upon constables, and be taken as included in all writs
11 and papers addressed to constables; shall arrest with or without process and with
12 reasonable diligence take before the municipal judge or other proper court every
13 person found in the city engaged in any disturbance of the peace or violating any law
14 of the state or ordinance of the city and may command all persons present in that case
15 to assist, and if any person, being so commanded, refuses or neglects to render
16 assistance the person shall forfeit not exceeding \$10. They shall collect the same fees
17 prescribed for sheriffs in s. 814.70 for similar services, unless a higher fee is
18 applicable under s. 814.705 (1) (b).

19 ***-1356/2.12* SECTION 1702.** 62.09 (13) (b) of the statutes is amended to read:

20 62.09 (13) (b) The chief of police, or the chief of a combined protective services
21 department created under s. 62.13 (2e) (a) 1., shall have charge of all city jails,
22 including that portion of any jail which is used by the city in a joint city-county
23 building.

24 ***-1356/2.13* SECTION 1703.** 62.13 (2e) of the statutes is created to read:

SECTION 1703

62.13 (2e) COMBINED PROTECTIVE SERVICES. (a) A city may provide police and fire protection services by any of the following:

1. A combined protective services department which is neither a police department as otherwise constituted under this section nor a fire department as otherwise constituted under this section, in which the same person may be required to perform police protection and fire protection duties without being required to perform police protection duties for more than 8 hours in each 24 hours except in emergency situations, as described under sub. (7n).

2. Persons in a police department or fire department who, alone or in combination with persons designated as police officers or fire fighters, may be required to perform police protection and fire protection duties without being required to perform police protection duties for more than 8 hours in each 24 hours except in emergency situations, as described under sub. (7n).

(b) The governing body of a city acting under par. (a) may designate any person required to perform police protection and fire protection duties under par. (a) as primarily a police officer or fire fighter for purposes described in subs. (7m), (7n), (10m), and (11) and ss. 891.45, 891.453, and 891.455.

***-1356/2.14* SECTION 1704.** 62.13 (2s) (a) of the statutes is amended to read:

62.13 (2s) (a) Subject to pars. (b) to (d), a city may abolish its police department or combined protective services department if it enters into a contract with a county under s. 59.03 (2) (e) for the county sheriff to provide law enforcement services in all parts of the city. If the city is located in more than one county, it may not abolish its police department or combined protective services department under this paragraph unless the city enters into a contract under this paragraph with the county in which the greatest amount of the city's equalized value, population or territory is located.

1 If a city that is located in more than one county enters into a contract with a county
2 under this paragraph, the jurisdiction of the contracting county's sheriff and
3 deputies includes the entire territory of the city.

4 ***-1356/2.15* SECTION 1705.** 62.13 (3) of the statutes is amended to read:

5 62.13 (3) CHIEFS. The board shall appoint the chief of police and the chief of the
6 fire department or, if applicable, the chief of a combined protective services
7 department, who shall hold their offices during good behavior, subject to suspension
8 or removal by the board for cause.

9 ***-1356/2.16* SECTION 1706.** 62.13 (6) (a) 1. of the statutes is amended to read:

10 62.13 (6) (a) 1. To organize and supervise the fire and police, or combined
11 protective services, departments and to prescribe rules and regulations for their
12 control and management.

13 ***-1356/2.17* SECTION 1707.** 62.13 (6) (a) 2. of the statutes is amended to read:

14 62.13 (6) (a) 2. To contract for and purchase all necessary apparatus and
15 supplies for the use of the departments under their supervision, exclusive of the
16 erection and control of the police and station, fire station, and combined protective
17 services station buildings.

18 ***-1356/2.18* SECTION 1708.** 62.13 (6) (a) 3. of the statutes is amended to read:

19 62.13 (6) (a) 3. To audit all bills, claims and expenses of the fire and, police, and
20 combined protective services departments before the same are paid by the city
21 treasurer.

22 ***-1356/2.19* SECTION 1709.** 62.13 (6m) (intro.) of the statutes is amended to
23 read:

24 62.13 (6m) (intro.) If a city of less than 4,000 population has not by ordinance
25 applied subs. (1) to (6) to the city, the city may not suspend, reduce, suspend and

1 reduce, or remove any police chief, combined protective services chief, or other law
2 enforcement officer who is not probationary, and for whom there is no valid and
3 enforceable contract of employment or collective bargaining agreement which
4 provides for a fair review prior to that suspension, reduction, suspension and
5 reduction or removal, unless the city does one of the following:

6 ***-1356/2.20* SECTION 1710.** 62.13 (7m) of the statutes is amended to read:

7 62.13 (7m) REST DAY. (a) The council of every city of the fourth class shall
8 provide for, and the chief of the police or fire department, or the chief of the combined
9 protective services department, shall assign to, each subordinate police officer, or
10 each subordinate designated as primarily a police officer under sub. (2e) (b), in the
11 service of such city one full rest day of 24 consecutive hours during each 192 hours,
12 except in cases of positive necessity by some sudden and serious emergency, which,
13 in the judgment of the chief of police, the fire chief, or the chief of the combined
14 protective services department, demands that such day of rest not be given at such
15 time. Arrangements shall be made so that each full rest day may be had at such time
16 or times as will not impair the efficiency of the department.

17 (b) The council of every city of the second or third class shall provide for, and
18 the chief of the police or fire department, or the chief of the combined protective
19 services department, shall assign to, each subordinate police officer, or each
20 subordinate designated as primarily a police officer under sub. (2e) (b), in the service
21 of such city 2 full rest days of 24 consecutive hours each during each 192 hours, except
22 in cases of positive necessity by some sudden and serious emergency, which, in the
23 judgment of the chief of police, the fire chief, or the chief of the combined protective
24 services department, demands that any such day of rest not be given at such time.
25 Arrangements shall be made so that each full rest day may be had at such time or

1 times as will not impair the efficiency of the department. This section shall not apply
2 to villages to which s. 61.65 is applicable.

3 ***-1356/2.21* SECTION 1711.** 62.13 (7n) of the statutes is amended to read:

4 62.13 (7n) HOURS OF LABOR. Except when a labor agreement under subch. IV
5 of ch. 111 that governs hours of employment exists, the council of every 2nd, 3rd or
6 4th class city shall provide for a working day of not more than 8 hours in each 24
7 except in cases of positive necessity by some sudden and serious emergency, which,
8 in the judgment of the chief of police, the fire chief, or the chief of the combined
9 protective services department, demands that such workday shall be extended
10 beyond the 8-hour period at such time; and, when such emergency ceases to exist,
11 all overtime given during such emergency shall be placed to the credit of such
12 subordinate police officer, or each subordinate designated as primarily a police
13 officer under sub. (2e) (b), and compensatory time under s. 103.025 given therefor.

14 ***-1356/2.22* SECTION 1712.** 62.13 (10m) of the statutes is amended to read:

15 62.13 (10m) RULES GOVERNING LEAVING CITY. Subject to approval of the common
16 council the fire chief, police chief, or the chief of the combined protective services
17 department, may establish rules requiring subordinate fire fighters, or each
18 subordinate designated as primarily a fire fighter under sub. (2e) (b), to obtain
19 permission before leaving the city.

20 ***-1356/2.23* SECTION 1713.** 62.13 (11) of the statutes is amended to read:

21 62.13 (11) FIRE FIGHTERS, REST DAY. The common council of every 4th class city,
22 having a population of 5,000 or more and a fire department, or a combined protective
23 services department, shall provide for, and the chief of the fire department, police
24 department, or combined protective services department shall assign to each full
25 paid subordinate member thereof of the fire department or subordinate designated

SECTION 1713

1 as primarily a fire fighter under sub. (2e) (b), a period of 24 consecutive hours off duty
2 during each 72 hours, except in cases of positive necessity by some sudden and
3 serious fire, accident or other peril, which, in the judgment of the chief engineer or
4 other officer in charge demands that the day of rest not be given at that time. The
5 provisions of this section shall not apply to cities having a 2-platoon or double shift
6 system. The provisions of this subsection apply to a person designated as primarily
7 a fire fighter who is employed by a police department, as described in sub. (2e).

8 ***-1356/2.24* SECTION 1714.** 62.13 (12) of the statutes is amended to read:

9 62.13 (12) LEGISLATIVE INTENT. Section 62.13 and chapter 589, laws of 1921,
10 chapter 423, laws of 1923, and chapter 586, laws of 1911, shall be construed as an
11 enactment of statewide concern for the purpose of providing a uniform regulation of
12 police and, fire, and combined protective services departments.

13 ***-0241/4.10* SECTION 1715.** 62.23 (7) (i) (intro.) of the statutes is amended to
14 read:

15 62.23 (7) (i) *Community and other living arrangements.* (intro.) For purposes
16 of this section, the location of a community living arrangement for adults, as defined
17 in s. 46.03 (22), a community living arrangement for children, as defined in s. 48.743
18 (1), a foster home, as defined in s. 48.02 (6), or an adult family home, as defined in
19 s. 50.01 (1) (a) ~~or (b)~~, in any city shall be subject to the following criteria:

20 ***-1465/P4.377* *-0808/2.236* SECTION 1716.** 62.232 (2) (b) 1. of the statutes
21 is amended to read:

22 62.232 (2) (b) 1. A city is not required to give the notice under par. (a) at the time
23 that it issues a building permit if the city issues the building permit on a standard
24 building permit form prescribed by the department of ~~commerce~~ safety and
25 professional services.

***-1019/5.133* SECTION 1717.** 63.03 (2) (r) of the statutes is amended to read:

63.03 (2) (r) All staff performing services for the Milwaukee County enrollment services unit under s. 49.825 or for the child care provider services unit under s. 49.826.

***-1356/2.25* SECTION 1718.** 66.0101 (11) of the statutes is amended to read:

66.0101 (11) Sections 62.13 and 62.50 and chapter 589, laws of 1921, and chapter 423, laws of 1923, shall be construed as enactments of statewide concern for the purpose of providing uniform regulation of police and, fire, and combined protective services departments.

***-1258/2.3* SECTION 1719.** 66.0137 (4) of the statutes is amended to read:

66.0137 (4) SELF-INSURED HEALTH PLANS. If a city, including a 1st class city, or a village provides health care benefits under its home rule power, or if a town provides health care benefits, to its officers and employees on a self-insured basis, the self-insured plan shall comply with ss. 49.493 (3) (d), 631.89, 631.90, 631.93 (2), 632.746 (10) (a) 2. and (b) 2., 632.747 (3), 632.798, 632.85, 632.853, 632.855, 632.87 (4), (5), and (6), 632.885, 632.89, 632.895 (9) to (17) (16m), 632.896, and 767.513 (4).

***-1465/P4.378* *-0808/2.237* SECTION 1720.** 66.0211 (5) of the statutes is amended to read:

66.0211 (5) CERTIFICATION OF INCORPORATION. If a majority of the votes in an incorporation referendum are cast in favor of a village or city, the clerk of the circuit court shall certify the fact to the secretary of state and supply the secretary of state with a copy of a description of the legal boundaries of the village or city and the associated population and a copy of a plat of the village or city. Within 10 days of receipt of the description and plat, the secretary of state shall forward 2 copies to the department of transportation and one copy each to the department of

SECTION 1720

administration, and the department of revenue ~~and the department of commerce.~~

The secretary of state shall issue a certificate of incorporation and record the certificate.

***-1187/P5.381* SECTION 1721.** 66.0301 (1) (a) of the statutes is amended to read:

66.0301 (1) (a) Except as provided in pars. (b) and (c), in this section “municipality” means the state or any department or agency thereof, the University of Wisconsin-Madison, or any city, village, town, county, school district, public library system, public inland lake protection and rehabilitation district, sanitary district, farm drainage district, metropolitan sewerage district, sewer utility district, solid waste management system created under s. 59.70 (2), local exposition district created under subch. II of ch. 229, local professional baseball park district created under subch. III of ch. 229, local professional football stadium district created under subch. IV of ch. 229, local cultural arts district created under subch. V of ch. 229, transit authority created under s. 66.1039, long-term care district under s. 46.2895, water utility district, mosquito control district, municipal electric company, county or city transit commission, commission created by contract under this section, taxation district, regional planning commission, housing authority created under s. 66.1201, redevelopment authority created under s. 66.1333, community development authority created under s. 66.1335, or city-county health department.

***-1465/P4.379* *-0808/2.238* SECTION 1722.** 66.0309 (3) (a) 3. of the statutes is repealed.

***-0644/3.1* SECTION 1723.** 66.0602 (1) (d) of the statutes is amended to read:

66.0602 (1) (d) “Valuation factor” means a percentage equal to the greater of either 3 zero percent or the percentage change in the political subdivision’s January

1 equalized value due to new construction less improvements removed between the
previous year and the current year.

***-0644/3.2* SECTION 1724.** 66.0602 (2) of the statutes is amended to read:

66.0602 (2) LEVY LIMIT. Except as provided in subs. (3), (4), and (5), no political
subdivision may increase its levy in any year by a percentage that exceeds the
political subdivision's valuation factor. The base amount in any year, to which the
limit under this section applies, shall be the ~~maximum allowable~~ actual levy for the
immediately preceding year. In determining its levy in any year, a city, village, or
town shall subtract any tax increment that is calculated under s. 59.57 (3) (a), 60.85
(1) (L), or 66.1105 (2) (i). The base amount in any year, to which the limit under this
section applies, may not include any amount to which sub. (3) (e) 8. applies.

***-0644/3.3* SECTION 1725.** 66.0602 (2m) of the statutes is created to read:

66.0602 (2m) NEGATIVE ADJUSTMENT. If a political subdivision's levy for the
payment of any general obligation debt service, including debt service on debt issued
or reissued to fund or refund outstanding obligations of the political subdivision and
interest on outstanding obligations of the political subdivision, on debt originally
issued before July 1, 2005, is less in the current year than it was in the previous year,
the political subdivision shall reduce its levy limit in the current year by an amount
equal to the amount that its levy was reduced as described in this subsection.

***-0644/3.4* SECTION 1726.** 66.0602 (7) of the statutes is amended to read:

66.0602 (7) SUNSET. This section does not apply to a political subdivision's levy
that is imposed after December 2010 2012.

***-1187/P5.382* SECTION 1727.** 66.0703 (6) of the statutes is amended to read:

66.0703 (6) A copy of the report when completed shall be filed with the
municipal clerk for public inspection. If property of the state or the University of

SECTION 1727

1 Wisconsin-Madison may be subject to assessment under s. 66.0705, the municipal
2 clerk shall file a copy of the report with the state agency which manages the property
3 or if the property is university property, with the University of Wisconsin-Madison.
4 If the assessment to the property of the state or the University of Wisconsin-Madison
5 for a project, as defined under s. 66.0705 (2), is \$50,000 or more, the state agency or
6 the University of Wisconsin-Madison shall submit a request for approval of the
7 assessment, with its recommendation, to the building commission. The building
8 commission shall review the assessment and shall determine within 90 days of the
9 date on which the commission receives the report if the assessment is just and legal
10 and if the proposed improvement is compatible with state or university plans for the
11 facility which is the subject of the proposed improvement. If the building commission
12 so determines, it shall approve the assessment. No project in which the property of
13 the state or the University of Wisconsin-Madison is assessed at \$50,000 or more may
14 be commenced and no contract on the project may be let without approval of the
15 assessment by the building commission under this subsection. The building
16 commission shall submit a copy of its determination under this subsection to the
17 state agency that manages the property which is the subject of the determination or
18 if the property is university property, to the University of Wisconsin-Madison.

****NOTE: This treatment maintains the existing requirement for the Building Commission to approve special assessments by local governments against state and university property. The power could be given to the UW for assessments levied on UW property, but that would empower the UW to approve its own assessments and would preclude consistent standards from being applied statewide.

19 ***-1187/P5.383* SECTION 1728.** 66.0705 of the statutes is amended to read:
20 **66.0705 Property of public and private entities subject to special**
21 **assessments.** (1) (a) The property of this state and the University of
22 Wisconsin-Madison, except that held for highway right-of-way purposes or

1 acquired and held for purposes under s. 85.09, and the property of every county, city,
2 village, town, school district, sewerage district or commission, sanitary or water
3 district or commission, or any public board or commission within this state, and of
4 every corporation, company or individual operating any railroad, telegraph,
5 telecommunications, electric light or power system, or doing any of the business
6 mentioned in ch. 76, and of every other corporation or company is in all respects
7 subject to all special assessments for local improvements.

8 (b) Certificates and improvement bonds for special assessments may be issued
9 and the lien of the special assessments enforced against property described in par.
10 (a), except property of the state and the University of Wisconsin-Madison, in the
11 same manner and to the same extent as the property of individuals. Special
12 assessments on property described in par. (a) may not extend to the right, easement
13 or franchise to operate or maintain railroads, telegraph, telecommunications or
14 electric light or power systems in streets, alleys, parks or highways. The amount
15 represented by any certificate or improvement bond issued under this paragraph is
16 a debt due personally from the corporation, company or individual, payable in the
17 case of a certificate when the taxes for the year of its issue are payable, and in the
18 case of a bond according to the terms of the bond.

19 (2) In this subsection, "assessment" means a special assessment on property
20 of this state and the University of Wisconsin-Madison and "project" means any
21 continuous improvement within overall project limits regardless of whether small
22 exterior segments are left unimproved. If the assessment of a project is less than
23 \$50,000, or if the assessment of a project is \$50,000 or more and the building
24 commission approves the assessment under s. 66.0703 (6), the state agency which
25 manages the property or the University of Wisconsin-Madison, if the university

SECTION 1728

1 manages the property, shall pay the assessment from the revenue source which
2 supports the general operating costs of the agency or program against which the
3 assessment is made or, in the case of the University of Wisconsin-Madison, from any
4 available revenue source.

5 ***-1356/2.26* SECTION 1729.** 66.0925 (14) of the statutes is amended to read:

6 66.0925 (14) CONSTRUCTION. Nothing in this section shall be construed as
7 relieving, modifying, or interfering with the responsibilities for operating jails which
8 are vested in sheriffs under s. 59.27 (1) and chiefs of police or chiefs of combined
9 protective services departments under s. 62.09 (13) (b).

10 ***-1388/1.3* SECTION 1730.** 66.1039 (4) (s) 1. of the statutes is amended to read:

11 66.1039 (4) (s) 1. Impose Subject to subd. 5., impose, by the adoption of a
12 resolution by the board of directors, the taxes under subch. V of ch. 77 in the
13 authority's jurisdictional area. If an authority adopts a resolution to impose the
14 taxes, it shall deliver a certified copy of the resolution to the department of revenue
15 at least 120 days before its effective date. The authority may, by adoption of a
16 resolution by the board of directors, repeal the imposition of taxes under subch. V of
17 ch. 77 and shall deliver a certified copy of the repeal resolution to the department of
18 revenue at least 120 days before its effective date.

19 ***-1388/1.4* SECTION 1731.** 66.1039 (4) (s) 5. of the statutes is created to read:

20 66.1039 (4) (s) 5. The authority may not impose the taxes specified in subd. 1.,
21 and the department of revenue may not collect such taxes, unless after the adoption
22 of the board of directors' resolution to impose these taxes a referendum is held in the
23 authority's jurisdictional area on the question of whether the authority may impose
24 these taxes and the referendum is decided in the affirmative. The authority's board
25 of directors, in conjunction with the appropriate officials of the counties or

1 municipalities in which the referendum will be held, shall be responsible for calling
2 the referendum. If, on the effective date of this subdivision [LRB inserts date],
3 the authority has already imposed the taxes specified in subd. 1., these taxes shall
4 be suspended on the first day of the 13th month beginning after the effective date of
5 this subdivision [LRB inserts date], and shall remain suspended until the
6 referendum requirement in this subdivision is thereafter satisfied. If a referendum
7 is held under this subdivision, the authority shall promptly provide the department
8 of revenue with the results of the referendum.

9 ***-1465/P4.380* *-1059/P3.135* SECTION 1732.** 66.1103 (4m) (a) 1. of the
10 statutes is amended to read:

11 66.1103 (4m) (a) 1. The person, at least 30 days prior to entering into the
12 revenue agreement, has given a notice of intent to enter into the agreement, on a
13 form prescribed under s. 560.034 238.11 (1), to the ~~department of commerce~~
14 Wisconsin Economic Development Corporation and to any collective bargaining
15 agent in this state with whom the person has a collective bargaining agreement.

16 ***-1465/P4.381* *-1059/P3.136* SECTION 1733.** 66.1103 (4m) (a) 2. of the
17 statutes is amended to read:

18 66.1103 (4m) (a) 2. The municipality or county has received an estimate issued
19 under s. 560.034 238.11 (5) (a), and the ~~department of commerce~~ Wisconsin Economic
20 Development Corporation has estimated whether the project which the municipality
21 or county would finance under the revenue agreement is expected to eliminate,
22 create, or maintain jobs on the project site and elsewhere in this state and the net
23 number of jobs expected to be eliminated, created, or maintained as a result of the
24 project.

SECTION 1734

1 ***-1465/P4.382* *-1059/P3.137* SECTION 1734.** 66.1103 (4m) (b) of the
2 statutes is amended to read:

3 66.1103 (4m) (b) Any revenue agreement which an eligible participant enters
4 into with a municipality or county to finance a project shall require the eligible
5 participant to submit to the ~~department of commerce~~ Wisconsin Economic
6 Development Corporation within 12 months after the project is completed or 2 years
7 after a revenue bond is issued to finance the project, whichever is sooner, on a form
8 prescribed under s. 560.034 238.11 (1), the net number of jobs eliminated, created,
9 or maintained on the project site and elsewhere in this state as a result of the project.

10 ***-1465/P4.383* *-1059/P3.138* SECTION 1735.** 66.1103 (4s) (a) 1. of the
11 statutes is amended to read:

12 66.1103 (4s) (a) 1. "~~Department~~" "Corporation" means the ~~department of~~
13 ~~commerce~~ Wisconsin Economic Development Corporation.

14 ***-1465/P4.384* *-1059/P3.139* SECTION 1736.** 66.1103 (4s) (b) 3. of the
15 statutes is amended to read:

16 66.1103 (4s) (b) 3. The employer shall certify compliance with this subsection
17 to the ~~department~~ corporation, to the governing body of each municipality or county
18 within which a lost job exists and to any collective bargaining agent in this state with
19 which the employer has a collective bargaining agreement at the project site or at a
20 site where a lost job exists.

21 ***-1465/P4.385* *-1059/P3.140* SECTION 1737.** 66.1103 (4s) (b) 4. of the
22 statutes is amended to read:

23 66.1103 (4s) (b) 4. The employer shall submit a report to the ~~department~~
24 corporation every 3 months during the first year after the construction of the project
25 is completed. The reports shall provide information about new jobs, lost jobs, and

1 offers of employment made to persons who were formerly employed at lost jobs. The
2 4th report shall be the final report. The form and content of the reports shall be
3 prescribed by the ~~department~~ corporation under par. (d).

4 ***-1465/P4.386* *-1059/P3.141* SECTION 1738.** 66.1103 (4s) (d) of the statutes
5 is amended to read:

6 66.1103 (4s) (d) The ~~department~~ corporation shall administer this subsection
7 and shall prescribe forms for certification and reports under par. (b).

8 ***-1465/P4.387* *-1059/P3.142* SECTION 1739.** 66.1103 (10) (c) of the statutes
9 is amended to read:

10 66.1103 (10) (c) A copy of the initial resolution together with a statement
11 indicating when the public notice required under par. (b) was published shall be filed
12 with the ~~secretary of commerce~~ Wisconsin Economic Development Corporation
13 within 20 days following publication of notice. Prior to the closing of the bond issue,
14 the ~~secretary~~ corporation may require additional information from the eligible
15 participant or the municipality or county. After the closing of the bond issue, the
16 ~~secretary~~ corporation shall be notified of the closing date, any substantive changes
17 made to documents previously filed with the ~~secretary~~ corporation, and the principal
18 amount of the financing.

19 ***-1465/P4.388* *-1059/P3.143* SECTION 1740.** 66.1103 (10) (g) of the statutes
20 is amended to read:

21 66.1103 (10) (g) Bonds may not be issued unless prior to adoption of an initial
22 resolution a document which provides a good faith estimate of attorney fees which
23 will be paid from bond proceeds is filed with the clerk of the municipality or county
24 and the ~~department of commerce~~ Wisconsin Economic Development Corporation.

SECTION 1741

1 ***-1465/P4.389* *-1059/P3.144* SECTION 1741.** 66.1104 of the statutes is
2 repealed.

3 ***-1465/P4.390* *-1059/P3.145* SECTION 1742.** 66.1105 (13) of the statutes is
4 repealed.

5 ***-1097/3.76* SECTION 1743.** 66.1305 (2) (a) 1. of the statutes is amended to
6 read:

7 66.1305 (2) (a) 1. "Arts incubator" has the meaning given in s. ~~44.60~~ 41.60 (1)
8 (a).

9 ***-1097/3.77* SECTION 1744.** 66.1305 (2) (b) 3. of the statutes is amended to
10 read:

11 66.1305 (2) (b) 3. Apply for a grant or loan under s. ~~44.60~~ 41.60 in connection
12 with an arts incubator.

13 ***-1097/3.78* SECTION 1745.** 66.1333 (2m) (am) of the statutes is amended to
14 read:

15 66.1333 (2m) (am) "Arts incubator" has the meaning given in s. ~~44.60~~ 41.60 (1)
16 (a).

17 ***-1097/3.79* SECTION 1746.** 66.1333 (2m) (d) 7. of the statutes is amended to
18 read:

19 66.1333 (2m) (d) 7. Studying the feasibility of and initial design for an arts
20 incubator, developing and operating an arts incubator, and applying for a grant or
21 loan under s. ~~44.60~~ 41.60 in connection with an arts incubator.

22 ***-1465/P4.391* *-0808/2.239* SECTION 1747.** 67.05 (6a) (bg) 2. of the statutes
23 is amended to read:

24 67.05 (6a) (bg) 2. The department of ~~commerce~~ safety and professional services
25 shall determine for each grade level in which pupils attended school in a building

described in subd. 1., the average cost per square foot for, and the average number of square feet per pupil included in, 2 recently constructed school buildings that were designed to serve pupils of that grade level, as selected by that department.

***-1465/P4.392* *-0808/2.240* SECTION 1748.** 67.12 (12) (e) 2r. b. of the statutes is amended to read:

67.12 (12) (e) 2r. b. The department of ~~commerce~~ safety and professional services shall determine, for each grade level in which pupils attended school in a building described in subd. 2r. a., the average cost per square foot for, and the average number of square feet per pupil included in, 2 recently constructed school buildings that were designed to serve pupils of that grade level, as selected by that department.

***-1187/P5.384* SECTION 1749.** 70.11 (3) (d) of the statutes is created to read:

70.11 (3) (d) Notwithstanding the provisions of s. 70.11 (intro.) that relate to leased property or that impose other limitations, all property owned or leased by the University of Wisconsin-Madison, provided that use of the property is primarily related to the purposes of the University of Wisconsin-Madison.

***NOTE: We don't think we can create a provision comparable to s. 70.11 (3) (c), as s. 70.11 (3) (c) refers to "[a]ll buildings, equipment and leasehold interests in lands described in s. 36.06, 1971 stats., and s. 37.02 (3), 1971 stats.," and, unless we are wrong, no current law provisions are comparable to the cited provisions under the 1971 stats. Does the above accomplish your intent? Note that the above is similar to the property tax exemption for the Wisconsin Aerospace Authority under s. 70.11 (38m).

***-1053/6.41* SECTION 1750.** 70.114 (5) of the statutes is created to read:

70.114 (5) SUNSET. No aids shall be paid under this section for lands acquired after the effective date of this subsection [LRB inserts date].

***-1187/P5.385* SECTION 1751.** 70.119 (3) (e) of the statutes is amended to read:

70.119 (3) (e) "State facilities" means all property owned and operated by the state for the purpose of carrying out usual state functions, including the campus of the University of Wisconsin-Madison and the branch campuses of the university

SECTION 1751

1 University of Wisconsin system but not including land held for highway
2 right-of-way purposes.

3 ***-1187/P5.386* SECTION 1752.** 70.119 (4) of the statutes is amended to read:

4 70.119 (4) The department shall be responsible for negotiating with
5 municipalities on payments for municipal services and may delegate certain
6 responsibilities of negotiation to other state agencies or to the University of
7 Wisconsin-Madison or the University of Wisconsin Hospitals and Clinics Authority.
8 Prior to negotiating with municipalities the department shall submit guidelines for
9 negotiation to the committee for approval.

10 ***-1187/P5.387* SECTION 1753.** 70.58 (1) of the statutes is amended to read:

11 70.58 (1) Except as provided in sub. (2), there is levied an annual tax of
12 two-tenths of one mill for each dollar of the assessed valuation of the property of the
13 state as determined by the department of revenue under s. 70.57, for the purpose of
14 acquiring, preserving and developing the forests of the state and for the purpose of
15 forest crop law and county forest law administration and aid payments, for grants
16 to forestry cooperatives under s. ~~36.56~~ 37.56, and for the acquisition, purchase and
17 development of forests described under s. 25.29 (7) (a) and (b), the proceeds of the tax
18 to be paid into the conservation fund. The tax shall not be levied in any year in which
19 general funds are appropriated for the purposes specified in this section, equal to or
20 in excess of the amount which the tax would produce.

21 ***-1260/P4.1* SECTION 1754.** 71.01 (6) (um) of the statutes is amended to read:

22 71.01 (6) (um) For taxable years that begin after December 31, 2008, for
23 natural persons and fiduciaries, except fiduciaries of nuclear decommissioning trust
24 or reserve funds, "Internal Revenue Code" means the federal Internal Revenue Code
25 as amended to December 31, 2008, excluding sections 103, 104, and 110 of P.L.

1 102-227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66,
2 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, sections 1, 3,
3 4, and 5 of P.L. 106-519, sections 162 and 165 of P.L. 106-554, P.L. 106-573, section
4 431 of P.L. 107-16, sections 101 and 301 (a) of P.L. 107-147, sections 106, 201, and
5 202 of P.L. 108-27, section 1201 of P.L. 108-173, sections 306, 308, 316, 401, and 403
6 (a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and
7 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,
8 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section
9 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402
10 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 209, 503, and 513
11 of P.L. 109-222, ~~section 844 of P.L. 109-280~~, P.L. 109-432, P.L. 110-28, P.L. 110-140,
12 P.L. 110-141, P.L. 110-142, P.L. 110-166, P.L. 110-172, P.L. 110-185, P.L. 110-234,
13 sections 110, 113, and 301 of P.L. 110-245, P.L. 110-246, except section 15316 of P.L.
14 110-246, P.L. 110-289, P.L. 110-317, P.L. 110-343, except section 301 of division B
15 and section 313 of division C of P.L. 110-343, and P.L. 110-351, and as amendeded by
16 sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L. 111-5, section 301 of
17 P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240, and as indirectly
18 affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L.
19 101-179, P.L. 101-239, P.L. 101-280, P.L. 101-508, P.L. 102-90, P.L. 102-227,
20 excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L.
21 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L.
22 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-117, P.L.
23 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.
24 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L.
25 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554,

SECTION 1754

1 excluding sections 162 and 165 of P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding
2 section 431 of P.L. 107-16, P.L. 107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147,
3 excluding sections 101 and 301 (a) of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L.
4 107-276, P.L. 107-358, P.L. 108-27, excluding sections 106, 201, and 202 of P.L.
5 108-27, P.L. 108-121, P.L. 108-173, excluding section 1201 of P.L. 108-173, P.L.
6 108-203, P.L. 108-218, P.L. 108-311, excluding sections 306, 308, 316, 401, and 403
7 (a) of P.L. 108-311, P.L. 108-357, excluding sections 101, 102, 201, 211, 242, 244, 336,
8 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7,
9 P.L. 109-58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,
10 1329, 1348, and 1351 of P.L. 109-58, P.L. 109-59, excluding section 11146 of P.L.
11 109-59, P.L. 109-73, excluding section 301 of P.L. 109-73, P.L. 109-135, excluding
12 sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and
13 (q), and 405 of P.L. 109-135, P.L. 109-151, P.L. 109-222, excluding sections 101, 207,
14 209, 503, and 513 of P.L. 109-222, P.L. 109-227, P.L. 109-280, ~~excluding section 844~~
15 ~~of P.L. 109-280~~, P.L. 110-245, excluding sections 110, 113, and 301 of P.L. 110-245,
16 ~~and section 15316 of P.L. 110-246, section 301 of division B and section 313 of division~~
17 ~~C of P.L. 110-343, P.L. 110-458, sections 1401, 1402, 1521, 1522, and 1531 of division~~
18 ~~B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L.~~
19 ~~111-240.~~ The Internal Revenue Code applies for Wisconsin purposes at the same
20 time as for federal purposes. Amendments to the federal Internal Revenue Code
21 enacted after December 31, 2008, do not apply to this paragraph with respect to
22 taxable years beginning after December 31, 2008, except that changes to the
23 Internal Revenue Code made by sections 1401, 1402, 1521, 1522, and 1531 of division
24 B of P.L. 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L.
25 111-240, and changes that indirectly affect the provisions applicable to this

1 subchapter made by sections 1401, 1402, 1521, 1522, and 1531 of division B of P.L.
2 111-5, section 301 of P.L. 111-147, and sections 2111, 2112, and 2113 of P.L. 111-240,
3 apply for Wisconsin purposes at the same time as for federal purposes.

4 ***-1283/4.1* SECTION 1755.** 71.01 (13) of the statutes is amended to read:

5 71.01 (13) "Wisconsin adjusted gross income" means federal adjusted gross
6 income, with the modifications prescribed in s. 71.05 (6) to (12), (19), (20), and (24),
7 (25), and (26).

***NOTE: This is reconciled s. 71.01 (13). This SECTION has been affected by
drafts with the following LRB numbers: LRB-1283/3 and LRB-1409/P1.

8 ***-0687/P1.1* SECTION 1756.** 71.05 (1) (c) 11. of the statutes is created to read:

9 71.05 (1) (c) 11. The Wisconsin Health and Educational Facilities Authority
10 under s. 231.03 (6), if the bonds or notes are issued to a person who is eligible to
11 receive bonds or notes from another issuer for the same purpose for which the person
12 is issued bonds or notes under s. 231.03 (6) and the interest income received from the
13 other bonds or notes is exempt from taxation under this subchapter.

14 ***-0698/3.21* SECTION 1757.** 71.05 (6) (b) 23. of the statutes is amended to read:

15 71.05 (6) (b) 23. Any increase in value of a tuition unit that is purchased under
16 a tuition contract under s. ~~14.63~~ 16.64, except that the subtraction under this
17 subdivision may not be claimed by any individual who received a refund under s.
18 ~~14.63~~ 16.64 (7) (a) 2., 3. or 4.

19 ***-0698/3.22* SECTION 1758.** 71.05 (6) (b) 28. h. of the statutes is amended to
20 read:

21 71.05 (6) (b) 28. h. No modification may be claimed under this subdivision for
22 an amount paid for tuition expenses and mandatory student fees, as described under
23 this subdivision, if the source of the payment is an amount withdrawn from a college

savings account, as described in s. ~~14.64~~ 16.641 or from a college tuition and expenses program, as described in s. ~~14.63~~ 16.64, and if the owner of the account has claimed a deduction under subd. 32. or 33. that relates to such an amount.

***-0698/3.23* SECTION 1759.** 71.05 (6) (b) 31. of the statutes is amended to read:

71.05 (6) (b) 31. Any increase in value of a college savings account, as described in s. ~~14.64~~ 16.641, except that the subtraction under this subdivision may not be claimed by any individual who has made a nonqualified withdrawal, as described in s. ~~14.64~~ 16.641 (2) (e).

***-0698/3.24* SECTION 1760.** 71.05 (6) (b) 32. (intro.) of the statutes is amended to read:

71.05 (6) (b) 32. (intro.) An amount paid into a college savings account, as described in s. ~~14.64~~ 16.641, if the beneficiary of the account is one of the following: the claimant; the claimant's child; the claimant's grandchild; the claimant's great-grandchild; or the claimant's niece or nephew; calculated as follows:

***-0698/3.25* SECTION 1761.** 71.05 (6) (b) 33. (intro.) of the statutes is amended to read:

71.05 (6) (b) 33. (intro.) An amount paid into a college tuition and expenses program, as described in s. ~~14.63~~ 16.64, if the beneficiary of the account is one of the following: the claimant; the claimant's child; the claimant's grandchild; the claimant's great-grandchild; or the claimant's niece or nephew; calculated as follows:

***-1283/4.2* SECTION 1762.** 71.05 (8) (b) of the statutes is amended to read:

71.05 (8) (b) A Wisconsin net operating loss may be carried forward against Wisconsin taxable incomes of the next 15 taxable years, if the taxpayer was subject to taxation under this chapter in the taxable year in which the loss was sustained,

to the extent not offset against other income of the year of loss and to the extent not offset against Wisconsin modified taxable income of any year between the loss year and the taxable year for which the loss carry-forward is claimed. In this paragraph, "Wisconsin modified taxable income" means Wisconsin taxable income with the following exceptions: a net operating loss deduction or offset for the loss year or any taxable year thereafter is not allowed, the deduction for long-term capital gains under ~~sub. subs.~~ (6) (b) 9. and 9m. and (25) is not allowed, the amount deductible for losses from sales or exchanges of capital assets may not exceed the amount includable in income for gains from sales or exchanges of capital assets and "Wisconsin modified taxable income" may not be less than zero.

***-1465/P4.393* *-1059/P3.148* SECTION 1763.** 71.05 (24) (a) 4. of the statutes is amended to read:

71.05 (24) (a) 4. "Qualified new business venture" means a business certified ~~by the department of commerce~~ under s. 238.20 or s. 560.2085, 2009 stats.

***-1283/4.3* SECTION 1764.** 71.05 (25) of the statutes is created to read:

71.05 (25) CAPITAL GAINS EXCLUSION; WISCONSIN-SOURCE ASSETS. (a) In this subsection:

1. "Claimant" means an individual; an individual partner or member of a partnership, limited liability company, or limited liability partnership; or an individual shareholder of a tax-option corporation.

2. "Qualifying gain" means the gain realized from the sale of any asset which is a Wisconsin capital asset in the year it is purchased by the claimant and for at least 2 of the subsequent 4 years; that is purchased after December 31, 2010; that is held for at least 5 uninterrupted years; and that is treated as a long-term gain under the

1 Internal Revenue Code; except that a qualifying gain may not include any amount
2 for which the claimant claimed a subtraction under sub. (24) (b).

3 3. "Wisconsin business" means a business certified by the Wisconsin Economic
4 Development Corporation under s. 238.145.

5 4. "Wisconsin capital asset" means any of the following:

6 a. Real or tangible personal property that is located in this state and used in
7 a Wisconsin business.

8 b. Stock or other ownership interest in a Wisconsin business.

9 (b) For taxable years beginning after December 31, 2015, for a Wisconsin
10 capital asset that is purchased after December 31, 2010, and held for at least 5 years,
11 a claimant may subtract from federal adjusted gross income the lesser of one of the
12 following amounts, to the extent that it is not subtracted under sub. (6) (b) 9. or 9m.:

13 1. The amount of the claimant's federal net capital gain as reported on Schedule
14 D of the claimant's federal income tax return for the taxable year to which the claim
15 relates, but this subdivision applies only if, in that taxable year, the claimant has a
16 qualifying gain.

17 2. The amount of the claimant's qualifying gain in the year to which the claim
18 relates.

19 *-1409/P2.1* SECTION 1765. 71.05 (26) of the statutes is created to read:

20 71.05 (26) INCOME TAX DEFERRAL; LONG-TERM WISCONSIN CAPITAL ASSETS. (a) In
21 this subsection:

22 1. "Claimant" means an individual; an individual partner or member of a
23 partnership, limited liability company, or limited liability partnership; or an
24 individual shareholder of a tax-option corporation.

25 2. "Financial institution" has the meaning given in s. 69.30 (1) (b).

1 3. "Long-term capital gain" means the gain realized from the sale of any capital
2 asset held more than one year that is treated as a long-term gain under the Internal
3 Revenue Code.

4 4. "Qualified Wisconsin business" means a business certified by the Wisconsin
5 Economic Development Corporation under s. 238.146.

6 (b) For taxable years beginning after December 31, 2010, a claimant may
7 subtract from federal adjusted gross income any amount of a long-term capital gain
8 if the claimant does all of the following:

9 1. Deposits the gain into a segregated account in a financial institution.

10 2. Within 180 days after the sale of the asset that generated the gain, invests
11 all of the proceeds in the account described under subd. 1. in a qualified Wisconsin
12 business.

13 3. After making the investment as described under subd. 2., notifies the
14 department, on a form prepared by the department, that the claimant will not
15 declare on the claimant's income tax return the gain described under subd. 1. because
16 the claimant has reinvested the capital gain as described under subd. 2. The form
17 shall be sent to the department along with the claimant's income tax return for the
18 year to which the claim relates.

19 (c) The basis of the investment described in par. (b) 2. shall be calculated by
20 subtracting the gain described in par. (b) 1. from the amount of the investment
21 described in par. (b) 2.

22 (d) If a claimant defers the payment of income taxes on a capital gain under this
23 subsection, the claimant may not use the gain described under par. (b) 1. to net
24 capital gains and losses, as described under sub. (10) (c).

(e) If a claimant claims the subtraction under this subsection, the claimant may not use the gain described under par. (b) 1. to claim a subtraction under sub. (24) or (25).

***NOTE: See the NOTE in the analysis.

***-1357/2.1* SECTION 1766.** 71.06 (1p) (intro.) of the statutes is amended to read:

71.06 (1p) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; AFTER 2000 TO 2011. (intro.) The tax to be assessed, levied and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2000, and before January 1, 2012:

***-1357/2.2* SECTION 1767.** 71.06 (1q) of the statutes is created to read:

71.06 (1q) FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; 2012. (intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2011, and before January 1, 2013:

(a) On all taxable income from \$0 to \$7,500, 4.6 percent.

(b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.15 percent.

(c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.5 percent.

(d) On all taxable income exceeding \$112,500, 6.75 percent.

***-1357/2.3* SECTION 1768.** 71.06 (1qd) of the statutes is created to read:

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~~71.06 (1qd) FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; 2014.~~

~~(intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2012, and before January 1, 2014:~~

~~(a) On all taxable income from \$0 to \$7,500, 4.58 percent.~~

~~(b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.12 percent.~~

~~(c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.47 percent.~~

~~(d) On all taxable income exceeding \$112,500, 6.72 percent.~~

~~*-1357/2.4* SECTION 1769. 71.06 (1qh) of the statutes is created to read:~~

~~71.06 (1qh) FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; 2014.~~

~~(intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2013, and before January 1, 2015:~~

~~(a) On all taxable income from \$0 to \$7,500, 4.56 percent.~~

~~(b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.09 percent.~~

~~(c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.44 percent.~~

~~(d) On all taxable income exceeding \$112,500, 6.69 percent.~~

~~*-1357/2.5* SECTION 1770. 71.06 (1qL) of the statutes is created to read:~~

71.06 (1qL) FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; 2015

(intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2014, and before January 1, 2016:

(a) On all taxable income from \$0 to \$7,500, 4.54 percent.

(b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.06 percent.

(c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.41 percent.

(d) On all taxable income exceeding \$112,500, 6.66 percent.

***-1357/2.6* SECTION 1771.** 71.06 (1qp) of the statutes is created to read:

71.06 (1qp) FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; 2016.

(intro.) The tax to be assessed, levied, and collected upon the taxable incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and single individuals and heads of households shall be computed at the following rates for taxable years beginning after December 31, 2015, and before January 1, 2017:

(a) On all taxable income from \$0 to \$7,500, 4.52 percent.

(b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.03 percent.

(c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.38 percent.

(d) On all taxable income exceeding \$112,500, 6.63 percent.

***-1357/2.7* SECTION 1772.** 71.06 (1qt) of the statutes is created to read:

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1 71.06 (1qt) FIDUCIARIES, SINGLE INDIVIDUALS, AND HEADS OF HOUSEHOLDS; AFTER
2 2016. (intro.) The tax to be assessed, levied, and collected upon the taxable incomes
3 of all fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve
4 funds, and single individuals and heads of households shall be computed at the
5 following rates for taxable years beginning after December 31, 2016:

6 (a) On all taxable income from \$0 to \$7,500, 4.5 percent.

7 (b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.0
8 percent.

9 (c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.35
10 percent.

11 (d) On all taxable income exceeding \$112,500, 6.6 percent.

12 *-1357/2.8* SECTION 1773. 71.06 (2) (g) (intro.) of the statutes is amended to
13 read:

14 71.06 (2) (g) (intro.) For joint returns, for taxable years beginning after
15 December 31, 2000, and before January 1, 2012:

16 *-1357/2.9* SECTION 1774. 71.06 (2) (h) (intro.) of the statutes is amended to
17 read:

18 71.06 (2) (h) (intro.) For married persons filing separately, for taxable years
19 beginning after December 31, 2000, and before January 1, 2012:

20 *-1357/2.10* SECTION 1775. 71.06 (2) (i) of the statutes is created to read:

21 71.06 (2) (i) For joint returns, for taxable years beginning after
22 December 31, 2011, and before January 1, 2013:

23 1. On all taxable income from \$0 to \$10,000, 4.6 percent.

24 2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.15
25 percent.

1 3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.5
2 percent.

3 4. On all taxable income exceeding \$150,000, 6.75 percent.

4 *-1357/2.11* SECTION 1776. 71.06 (2) (id) of the statutes is created to read:

5 71.06 (2) (id) For joint returns, for taxable years beginning after
6 December 31, 2012, and before January 1, 2014:

7 1. On all taxable income from \$0 to \$10,000, 4.58 percent.

8 2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.12
9 percent.

10 3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.47
11 percent.

12 4. On all taxable income exceeding \$150,000, 6.72 percent.

13 *-1357/2.12* SECTION 1777. 71.06 (2) (ih) of the statutes is created to read:

14 71.06 (2) (ih) For joint returns, for taxable years beginning after
15 December 31, 2013, and before January 1, 2015:

16 1. On all taxable income from \$0 to \$10,000, 4.56 percent.

17 2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.09
18 percent.

19 3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.44
20 percent.

21 4. On all taxable income exceeding \$150,000, 6.69 percent.

22 *-1357/2.13* SECTION 1778. 71.06 (2) (iL) of the statutes is created to read:

23 71.06 (2) (iL) For joint returns, for taxable years beginning after
24 December 31, 2014, and before January 1, 2016:

25 1. On all taxable income from \$0 to \$10,000, 4.54 percent.

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2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.08 percent.

3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.41 percent.

4. On all taxable income exceeding \$150,000, 6.66 percent.

***-1357/2.14* SECTION 1779.** 71.06 (2) (ip) of the statutes is created to read:

71.06 (2) (ip) For joint returns, for taxable years beginning after December 31, 2015, and before January 1, 2017:

1. On all taxable income from \$0 to \$10,000, 4.52 percent.

2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.03 percent.

3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.38 percent.

4. On all taxable income exceeding \$150,000, 6.63 percent.

***-1357/2.15* SECTION 1780.** 71.06 (2) (it) of the statutes is created to read:

71.06 (2) (it) For joint returns, for taxable years beginning after December 31, 2016:

1. On all taxable income from \$0 to \$10,000, 4.5 percent.

2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.0 percent.

3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.35 percent.

4. On all taxable income exceeding \$150,000, 6.6 percent.

***-1357/2.16* SECTION 1781.** 71.06 (2) (j) of the statutes is created to read:

1 71.06 (2) (j) For married persons filing separately, for taxable years beginning
2 after December 31, 2011, and before January 1, 2013:

- 3 1. On all taxable income from \$0 to \$5,000, 4.6 percent.
4 2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.15
5 percent.
6 3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.5
7 percent.
8 4. On all taxable income exceeding \$75,000, 6.75 percent.

9 ***-1357/2.17* SECTION 1782.** 71.06 (2) (jd) of the statutes is created to read:

10 71.06 (2) (jd) For married persons filing separately, for taxable years beginning
11 after December 31, 2012, and before January 1, 2014:

- 12 1. On all taxable income from \$0 to \$5,000, 4.58 percent.
13 2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.12
14 percent.
15 3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.47
16 percent.
17 4. On all taxable income exceeding \$75,000, 6.72 percent.

18 ***-1357/2.18* SECTION 1783.** 71.06 (2) (jh) of the statutes is created to read:

19 71.06 (2) (jh) For married persons filing separately, for taxable years beginning
20 after December 31, 2013, and before January 1, 2015:

- 21 1. On all taxable income from \$0 to \$5,000, 4.56 percent.
22 2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.09
23 percent.
24 3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.44
25 percent.

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4. On all taxable income exceeding \$75,000, 6.69 percent.

***-1357/2.19* SECTION 1784.** 71.06 (2) (jL) of the statutes is created to read:

71.06 (2) (jL) For married persons filing separately, for taxable years beginning after December 31, 2014, and before January 1, 2016:

1. On all taxable income from \$0 to \$5,000, 4.54 percent.

2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.06 percent.

3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.41 percent.

4. On all taxable income exceeding \$75,000, 6.66 percent.

***-1357/2.20* SECTION 1785.** 71.06 (2) (jp) of the statutes is created to read:

71.06 (2) (jp) For married persons filing separately, for taxable years beginning after December 31, 2015, and before January 1, 2017:

1. On all taxable income from \$0 to \$5,000, 4.52 percent.

2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.03 percent.

3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.38 percent.

4. On all taxable income exceeding \$75,000, 6.63 percent.

***-1357/2.21* SECTION 1786.** 71.06 (2) (jt) of the statutes is created to read:

71.06 (2) (jt) For married persons filing separately, for taxable years beginning after December 31, 2016:

1. On all taxable income from \$0 to \$5,000, 4.5 percent.

2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.0 percent.

1 3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.35
2 percent.

3 4. On all taxable income exceeding \$75,000, 6.6 percent.

4 *-1357/2.22* SECTION 1787. 71.06 (2e) (a) of the statutes is amended to read:

5 71.06 (2e) (a) For taxable years beginning after December 31, 1998, and before
6 January 1, 2000, the maximum dollar amount in each tax bracket, and the
7 corresponding minimum dollar amount in the next bracket, under subs. (1m) and (2)
8 (c) and (d), and for taxable years beginning after December 31, 1999, the maximum
9 dollar amount in each tax bracket, and the corresponding minimum dollar amount
10 in the next bracket, under subs. (1n), (1p) (a) to (c), (1q), (1qd), (1qh), (1qL), (1qp),
11 (1qt) and (2) (e), (f), (g) 1. to 3., and (h) 1. to 3., (i), (id), (ih), (iL), (ip), (it), (j), (jd), (jh),
12 (jL), (jp), and (jt), shall be increased each year by a percentage equal to the percentage
13 change between the U.S. consumer price index for all urban consumers, U.S. city
14 average, for the month of August of the previous year and the U.S. consumer price
15 index for all urban consumers, U.S. city average, for the month of August 1997, as
16 determined by the federal department of labor, except that for taxable years
17 beginning after December 31, 2000, and before January 1, 2002, the dollar amount
18 in the top bracket under subs. (1p) (c) and (d), (2) (g) 3. and 4. and (h) 3. and 4. shall
19 be increased by a percentage equal to the percentage change between the U.S.
20 consumer price index for all urban consumers, U.S. city average, for the month of
21 August of the previous year and the U.S. consumer price index for all urban
22 consumers, U.S. city average, for the month of August 1999, as determined by the
23 federal department of labor, except that for taxable years beginning after December
24 31, 2011, the adjustment may occur only if the resulting amount is greater than the
25 corresponding amount that was calculated for the previous year. Each amount that

is revised under this paragraph shall be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased to the next higher multiple of \$10. The department of revenue shall annually adjust the changes in dollar amounts required under this paragraph and incorporate the changes into the income tax forms and instructions.

***-1357/2.23* SECTION 1788.** 71.06 (2m) of the statutes is amended to read:

71.06 **(2m)** RATE CHANGES. If a rate under sub. (1), (1m), (1n), (1p), (1q), (1qd), (1qh), (1qL), (1qp), (1qt), or (2) changes during a taxable year, the taxpayer shall compute the tax for that taxable year by the methods applicable to the federal income tax under section 15 of the internal revenue code.

***-1357/2.24* SECTION 1789.** 71.06 (2s) (d) of the statutes is amended to read:

71.06 **(2s)** (d) For taxable years beginning after December 31, 2000, with respect to nonresident individuals, including individuals changing their domicile into or from this state, the tax brackets under subs. (1p), (1q), (1qd), (1qh), (1qL), (1qp), (1qt), and (2) (g) ~~and~~, (h), (i), (id), (ih), (iL), (ip), (it), (j), (jd), (jh), (jL), (jp), and (jt) shall be multiplied by a fraction, the numerator of which is Wisconsin adjusted gross income and the denominator of which is federal adjusted gross income. In this paragraph, for married persons filing separately "adjusted gross income" means the separate adjusted gross income of each spouse, and for married persons filing jointly "adjusted gross income" means the total adjusted gross income of both spouses. If an individual and that individual's spouse are not both domiciled in this state during the entire taxable year, the tax brackets under subs. (1p), (1q), (1qd), (1qh), (1qL), (1qp), (1qt), and (2) (g) ~~and~~, (h), (i), (id), (ih), (iL), (ip), (it), (j), (jd), (jh), (jL), (jp), and (jt) on a joint return shall be multiplied by a fraction, the numerator of which is their

SECTION 1789

1 joint Wisconsin adjusted gross income and the denominator of which is their joint
2 federal adjusted gross income.

3 ***-1465/P4.394* *-1059/P3.149* SECTION 1790.** 71.07 (2dd) (b) of the statutes
4 is amended to read:

5 71.07 (2dd) (b) Except as provided in s. 73.03 (35), for any taxable year for
6 which that person is certified under s. 560.765 (3), 2009 stats., and begins business
7 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
8 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
9 or entitled a person may credit against taxes otherwise due under this subchapter
10 employment-related day care expenses, up to \$1,200 for each qualifying individual.

11 ***-1465/P4.395* *-1059/P3.150* SECTION 1791.** 71.07 (2de) (a) (intro.) of the
12 statutes is amended to read:

13 71.07 (2de) (a) (intro.) Except as provided in s. 73.03 (35), for any taxable year
14 for which a person is certified under s. 560.765 (3), 2009 stats., and begins business
15 operations in a zone under s. 560.71, 2009 stats., after July 29, 1995, or certified
16 under s. 560.797 (4) (a), 2009 stats., for each zone for which the person is certified
17 or entitled the person may claim as a credit against taxes otherwise due under this
18 subchapter an amount equal to 7.5% of the amount that the person expends to
19 remove or contain environmental pollution, as defined in s. 299.01 (4), in the zone or
20 to restore soil or groundwater that is affected by environmental pollution, as defined
21 in s. 299.01 (4), in the zone if the person fulfills all of the following requirements:

22 ***-1465/P4.396* *-1059/P3.151* SECTION 1792.** 71.07 (2de) (a) 1. of the
23 statutes is amended to read:

24 71.07 (2de) (a) 1. Begins the work, other than planning and investigating, for
25 which the credit is claimed after the area that includes the site where the work is

done is designated a development zone under s. 560.71, 2009 stats., or an enterprise development zone under s. 560.797, 2009 stats., and after the claimant is certified under s. 560.765 (3), 2009 stats., or certified under s. 560.797 (4) (a), 2009 stats.

***-1465/P4.397* *-1059/P3.152* SECTION 1793.** 71.07 (2di) (a) (intro.) of the statutes is amended to read:

71.07 (2di) (a) (intro.) Except as provided in pars. (dm) and (f) and s. 73.03 (35), for any taxable year for which the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits, any person may claim as a credit against taxes otherwise due under this chapter 2.5% of the purchase price of depreciable, tangible personal property, or 1.75% of the purchase price of depreciable, tangible personal property that is expensed under section 179 of the internal revenue code for purposes of the taxes under this chapter, except that:

***-1465/P4.398* *-1059/P3.153* SECTION 1794.** 71.07 (2di) (a) 1. of the statutes is amended to read:

71.07 (2di) (a) 1. The investment must be in property that is purchased after the person is entitled under s. 560.795 (3), 2009 stats., to claim tax benefits and that is used for at least 50% of its use in the conduct of the person's business operations at a location in a development zone under subch. VI of ch. 560, 2009 stats., or, if the property is mobile, the base of operations of the property for at least 50% of its use must be a location in a development zone.

***-1465/P4.399* *-1059/P3.154* SECTION 1795.** 71.07 (2di) (b) 2. of the statutes is amended to read:

71.07 (2di) (b) 2. If the claimant is located on an Indian reservation, as defined in s. 560.86 (5), 2009 stats., and is an American Indian, as defined in s. 560.86 (1), 2009 stats., an Indian business, as defined in s. 560.86 (4), 2009 stats., or a tribal

1 enterprise, and if the allowable amount of the credit under this subsection exceeds
2 the taxes otherwise due under this chapter on or measured by the claimant's income,
3 the amount of the credit not used as an offset against those taxes shall be certified
4 to the department of administration for payment to the claimant by check, share
5 draft or other draft. In this subdivision, "tribal enterprise" means a business that
6 is at least 51% owned and controlled by the governing body of one or more Indian
7 tribes, is actively managed by the governing body, or by the designee of the governing
8 body, of one or more Indian tribes and is currently performing a useful business
9 function.

10 ***-1465/P4.400* *-1059/P3.155* SECTION 1796.** 71.07 (2di) (b) 3. of the
11 statutes is amended to read:

12 71.07 (2di) (b) 3. Partnerships, limited liability companies and tax-option
13 corporations may not claim the credit under this subsection, but the eligibility for,
14 and amount of, that credit shall be determined on the basis of their economic activity,
15 not that of their shareholders, partners or members. The corporation, partnership
16 or company shall compute the amount of the credit that may be claimed by each of
17 its shareholders, partners or members and shall provide that information to each of
18 its shareholders, partners or members. Partners, members of limited liability
19 companies and shareholders of tax-option corporations may claim the credit based
20 on the partnership's, company's or corporation's activities in proportion to their
21 ownership interest and may offset it against the tax attributable to their income from
22 the partnership's, company's or corporation's business operations in the
23 development zone; except that partners, members, and shareholders in a
24 development zone under s. 560.795 (1) (e), 2009 stats., may offset the credit against
25 the amount of the tax attributable to their income from all of the partnership's,